App. F. IX-4

Previous References

193 (G. G.)

File No. 66-27

Serial Nos. 1-3

Reserve

Later References
ff 87-30 (1-3)
ff 84-30 (1-2)
ff 44-28 - (1-8)
ff 5-28-105
ff 66-27 (1-3)
ff 58-29 (1-12)
8/1927 49-30
G. 97-31 (3-5)

General and Revenue Secretariat.

Serial Nos. Three

Part B for Nov. 30

SUBJECT.

Report by the Inspectr of office systems of the Examination of accounts of the office of the Superintendent Government Gardens

G 4914-16 dt 5-11-30

To Dir of Agri-Culture.

Compl to report

Insp of office systems

Points out irregularities noticed in the

issue definite

by issue of cash accounts the

6777

App. F. III—2]

General and Revenue Secretariat. GS File No. 68 of 1927

Serial No.

Subs with a draft note Dir. of Horticulture forwarding a copy of audit note; if approved, action on the report of the Inspector of Office Systems will be taken on receipt of remarks by the Director.
KB. 15.2.28.

2 It is for orders whether the entire file may not be sent U.O. Confidentially to the Dir of Horticulture for remarks & return.

May be sent: there is no harm.

Please do so
15.2.28

No. 131/17-2-28.
U.O. memo Subs is submitted.
18.16.2.28.

3 The audit note by the Inspector of Office Systems which was sent U.O. to the Director of Horticulture has not yet been received. May it be returned be awaited?
KB. 26/2/28.

Please remind him — and urgently.

Received Hort. No D 1026 dt 4/4/28

4/4

GEN. & REV. SECRETARIAT
18 FEB 1928
DEVELOPMENT BRANCH

NOTE—Contn. sheet

WD 0324—GPB—60,000—24-5-27

6777

App. F. III—2]

General and Revenue Secretariat. G.G File No. 66 of 1927.

Serial No.

Confidential

Enclosures:-
1) Auditor's note. with app. A to G.
2) Remarks upon D. of Systems

U.O.No.131 dated 17-2-28

Note on the examination of the registers and records of the office of the Superintendent, Government Gardens, by the Inspector of Office Systems.

Forwarded, with compliments, to the Director of Horticulture in Mysore for favour of remarks and return.

By order

Udayarakam's
for Secretary to Govt.
Development Depts.

U.O.No.2491 K/15-5-30.

Cl 16.5.30

Returned with compliments. The notes by the Inspector of Office Systems pertain to the period when I was in charge of the Agricultural Department when some of the Registers were not kept up-to-date. On the whole it may be said that the points raised in the note have since been rectified as far as the limited staff permitted as explained below.

1. System of Work:

The present system of maintaining "From" and "To" Registers for Inward and Outward letters is being continued as suggested by the Inspector of Office Systems.

Pending lists are prepared once in a month and action taken

NOTE—Contn. sheet.

WD 0324—GPB—60,000—24-5-27

General and Revenue Secretariat. 48 File No. 66 of 1927. (3

Serial No. disposal?

to expedite their proposals.

At present there is only one Record-keeper. His work consists of the following:-

(1) Registering both inward and outward letters
(2) Despatching
(3) Opening of new files and filing disposed papers in their files according to subjectwar.
(4) Putting up references
(5) Preparing pending lists
(Maintenance of stock account of printed forms and registers)

(1)- As such it was not possible to prepare quarterly business statistics.

To check whether the papers have been disposed of or otherwise a memo book is being maintained in the Office in which the papers referring to several officials both in the Head Quarters and subordinate offices are registered and distributed, reminders are issued whenever replies are not received. This is being done till such references are disposed of finally.

(2) Steps could not be taken to sort out old and time-barred records and destroy them for want of hands

2. Cash & Accounts:-

1. Only in exceptional cases viz. when the contingent and cooly bills are returned unaudited causing the imprest to run short and establishment pay bills delayed (for example The New Guests Mansion establishment at Mysore had not had their pay for about six months) the amount available in the office such as Sale Proceeds and Deposits had unavoidably to be made use of and recouped as soon as bills were received audited and passed for payment. These amounts were then remitted to the treasury. The system of receiving deposits in this office has also been stopped. Such amounts have been ordered to be deposited in the Treasury and Challans presented to this office.

NOTE—Contn. sheet.

WD 0324—GPB—60,000—24-5-27

Serial No.

2. Most of the advances made are towards Travelling Allowance of the officials and servants and for meeting expenses of the Dasara Industrial, Agricultural and District Board Exhibitions. Other advances have been adjusted.

3. Cash abstracts are being prepared as suggested by the Inspector of Office Systems. The revision of the form of Cash Book had already been taken up and the form was shown to the Inspector of Office Systems by the Superintendent. A new Cash Book on the lines approved by him is adopted even in other sections.

4. Only for larger sums receipts were being granted but now receipts for all sums received are being issued in printed forms.

5. Steps have been taken to clear the outstandings and the amounts are being recovered.

How much has been cleared? How much remains to be cleared?

6. Estimates for all works are being prepared and sanctioned. The work is also being checked and scrutinised both by the undersigned and the Superintendent.

Regarding the improvements suggested in item Nos. 1,2,3 & 4 under this para,

1. Receipts are being issued in printed forms with counterfoils
2. I do not think it is feasible to advise the public to remit their dues to the Treasury
3. Already noted above
4. Iron safe is provided

3. Stock Registers:-

New forms as suggested by the Inspector of Office Systems have been adopted and are now in use. The irregularities pointed out by him under this head have been noted and rectified.

Since in this para the case of the orpington fowls is made rather personal I must explain that:

One pair orpington had been bought and were kept in the Lalbagh Aviary - the ~~fowl~~ hen probably through age never laid. Some time previous to the inspection by the Inspector of Office Systems I was given by

NOTE—Contn. sheet

WD 0324—GPB—60,000—24-5-27

Serial No.

a friend at Ooty a high class utility bird(300 eggs per annum) as he had lost all his other birds. I then took the Lalbagh pair of fowls to my house to get the cock mated with this good hen and also to see whether the old hen was really not laying.

But why was they not entered in the stock book?

I neither ordered nor was I aware that the rations for the pair (a handful grains each) was continued to be supplied by the Lalbagh Staff, which I should not have allowed though they were quite in order.

When I say that I generally live at my house, and use all my spare time for official work; that accommodation, medicines, stimulents are freely given by us in case of sickness or accidents to Lalbagh visitors and Lalbagh animals, that the whole work in the initial season of Fruit-preserving was done at my house and the use of vessels, the help of Mrs. Krumbiegel and servants in teaching the boys, condiments etc. were freely given, it will easily be realised that I would not likely put myself in a false position for the sake of a handful of grain.

4. <u>The System of Check Measurement</u> of work done or articles supplied for road repairs are in order. As soon as articles are received they are duly measured, entered in the Measurement Book and checked by the Garden Assistant and the Assistant Superintendent For what purpose the articles were got are also noted in the Measurement Book. The undersigned therefore thinks that no further improvement is necessary for this item.

5. <u>Payment of Cooly Bills</u>:

Regarding the payment of coolies and checking the bills prepared by the Overseers, the Garden Assistant and the Assistant Superintendent examine the bills with the attendance registers and disburse their wages in their presence.

Rules for granting leave to the gardeners have also been

WD 0324—GPB—60,000—24-5-27

Serial No.

laid down

6. Sale-Room:

A new cash book as suggested by the Inspector of Office Systems has been opened and is now in use.

As suggested by the Inspector of Office Systems it would be prefereable to draw the amount required for sale-room charges on A.C. Bills and then furnish detail accounts on D.C.Bills in due course. By this system the utilisation of sale proceeds for sale-room charges might be avoided.

Credit sales are allowed to well known persons who are long standing customers besides Government Institutions. It is not desirable to discontinue this system since the object of this institution is to help the public with seeds, plants, etc.

The present ledger that is in vogue in this office for credit sales is very convenient since it shows: (1) the name of the party (2) the No. of the Invoice and the amount due (3) the amount received and collected and (4) the balance due and to be collected.

With the help of this ledger monthly arrear bills are easily prepared and reminders issued to the party demanding the dues and as such no further improvement, in my opinion, is necessary.

7. Australian Fruit Plants:

Under the orders of Government the amount received from private people towards the cost of Australian fruit plants are deposited in the Mysore Bank. Instead of a Ledger a Statement has been kept up which furnishes full particulars of the plants ordered, amount of advances received from the parties therefor, and the balance due or at credit of the parties. Since this gives a clear data to facilitate any audit no further ledger is, in my opinion, necessary.

NOTE—Contn. sheet

WD 0324—GPB—60,000—24-5-27

General and Revenue Secretariat. File No. 66 of 1927.

Serial No.

For want of hands in this section items Nos.2 & 3 could not be under-taken, but lists are being prepared.

8. Horticultural Farm:

90 per cent of the outstandings have been adjusted. The transactions in the Farm are being checked by the Assistant Superintendent and a record of his check and scrutiny is being maintained.

9. Maintenance of a D.C.B. Register:

A D.C.B. register has been opened and is being maintained. All entries are noted in this register and timely action is being taken to recover the dues. Arrears of rent in respect of tennis-courts at Cubbon Park have been subsequently collected.

The grass in Cubbon Park is being auctioned for grazing purposes instead of for cutting the grass as was done in 1927-28. The revenue on this account has again increased.

10. Conclusion:

Owing to greatly increased work and inadequacy of the staff the work in all sections cannot be kept up in as systematic a manner as desired. It is very necessary that the departmental staff should be increased to cope with the increased work and to follow the various proceedures suggested by the Audit officers. The following appointments are very necessary:

(1) Office Assistant
(2) Departmental audit-clerk
(3) Assistant Record-keeper
(4) Despatcher
(5) Seed clerk
(6) Accountant for Horticultural Farm
(7) Accountant for Mysore Office.

When compared to other departments this institution is very poorly manned and with this insufficient staff the work on the whole has been kept up in as satisfactory a condition as possible.

The accounts of the department are now subjected to local audit.

RR 17/5/28 Ch 17/5

16 MAY 1928 DEVELOPMENT BRANCH

Director of Horticulture

NOTE—Contn. sheet

4879 16/5

7/5

WD 0324—GPB—60,000—24-5-27

Serial No.

6 This may now be referred to the Inspector of Offices Separate for favour of remarks with reference to his Note dated 7th February 1928 (The Dir. has taken over this charge to furnish his remarks).

7 The two Notes of Inspection by the Director Statistics are also for perusal in this connection.

18.2b.5.28.

D.9033-27
8773-28
Duplicate file.

J.A.S.)

8/5/28

8

There has been considerable delay in the disposal of the audit note. I do not think that the explanation of inadequacy of staff can be accepted as a good ground for not taking action on the several suggestions made in the note

9 System of work:- The opening of a current register in respect of correspondence with Govt. is necessary in order to keep a watch over the prompt disposal of important papers relating to matters referred to or by Government.

10 The Director says that it is not possible to prepare quarterly business statistics in the form suggested. It is necessary to take stock of the papers received in the office atleast once a quarter. If the monthly arrear lists are regularly prepared there ought to be no difficulty in preparing the quarterly statements of business statistics. The sorting and weeding out of old

WD 01684—GPB—30,000—20-4-29

Serial No.	* Name of the party.	1	2 No. of the invoice.	3 Arrears.	4 Sales: cash	4 Sales: credit	5 Collections	6 Balance

records should be taken in hand very early.

11 Cash & accounts:- The Director says that it is not feasible to advise the public to remit their dues to the Treasury. This arrangement may be tried as far as possible, with a view to minimise the handling of cash in the office.

12 Sale room:- It is desirable to discontinue credit sales to private persons as a rule.

13 Ledger Form:- There seems to be some misapprehension in the matter. The improvement suggested consists in the replacement of columns 3 and 4 of the existing form by the 4 columns suggested in the audit note. The full form of the ledger as suggested is noted in the margin.* This gives a clear idea of the arrears outstanding at any time.

14 Australian Fruit plants:-

It is necessary to maintain a consolidate ledger as suggested instead of a statement as at present.

15 Para 10:- There appears to be no absolute need for the additional staff asked for.

25-7-30

16 Orders may be issued as above to the Supdt. directing him to see that no further irregularities as in his original inspection note the S.O.S. suggested that the accounts of the Dept. may be subjected to periodical audit by the Company local audit staff. This seems to be desirable.

NOTE--Contn. Sheet.

WD 3120—GPB—500—2-5-30

General and Revenue Secretariat | G.G. File No. 66 | App. F. III—2] 1D of 1927

Serial No.

A1 necessary, the Comptr. may also be consulted in the matter
Gen. Sec.) A Allright— Ca 10/8/30
RR 12/8/30

17 Forwarded with compliments to the Comptroller for favour of opinion
B.O
Chandrasekhara
13/8/30 for General Secretary

1722/1118

Enclosures:—
Audit Note by D.S. with 2 appendices.
Letter dt 9.1.28 from D.S.-G.D. & I. to Govt. Central Press File No. 9227-1.
— 63-29-1.
Hono 4671/2/148/30

18 C.A.D. 241 dt. 30.8.30. / No. 103 Gaz 3.9.30.

Returned with compliments.

2. Government have already in their order No. F.4671-2/G.F. dated 20th/21st December 1928, directed that the accounts of the offices noted below be audited by the Local Audit Staff of my office

i. Office of the Director of Horticulture, Lal-Bagh, Bangalore.
ii. Horticultural Farm.
iii. Cubbon Park
iv. Office of the Curator, Parks and Gardens, Mysore.
v. Daria Doulat Bagh, Seringapatam.
vi. Sales ~~Department~~ Depôt at Bangalore.
vii. Sales Depôt at Mysore.

Shamanna 1.9.30
Comptroller.

19 Issue fwd as draft. G.O.
Ca 5/9

COMPTROLLER'S BI & GF 14 AUG. 1930 87/832 BANGALORE

U.O. 3/SAD of 19.8.30.

S T 9/30

Note—Contn. Sheet

WD 01684—GPB—30,000—20-1-29

SAM

Conf. phi. No. 262
vol. 1

Above

PRIVATE SECRETARY TO THE DEWAN MYSORE

9.1.28

11a

9. 1. 28

Carpenthal

Dear Mr Srinivasa Iyengar,

I am desired to send for your information enclosed petition which Dewan has received alleging that there is considerable defalcation in the Customs & allied departments. The Dewan understands that you are having this department audited and he desires that

the Apartment may be taken
immediately: the allegations made
in the enclosed petition are false.

Yours sincerely
Monachemadan

B. Srinivasa Iyengar Esq B.A. B.L.,
Secretary

Lo

The Diwan Saheb of Mysore
Bangalore

There is defalcation in the garden department to a large extent. Auditors come and go but to no avail. They do not know how to audit and what to find out. They simply submit some vague report for having attended to audit work. But the financial stability is completely ignored.

In addition to defalcation corruption and underhand dealings are still being exercised under the following main heads:—

Stores—

Garden tools, ration, etc., are being purchased every year but no inventory of either old materials or new things purchased is recorded. How long they will be in service it is not known. Tools are never counted and checked. Most of the ration purchased goes to the houses of the officials and the bills go to the office for payment.

Sale of Garden produce

Sale of grass, fuel, crops namely tamarind, mango, jack, etc., is being conducted without proper account in the registers in Lal-bagh, Cubbon park, Lumbini Vana and other parks in Bangalore and also parks in Mysore Office.

Contractors' supply bills are being passed and paid without check and scrutiny of materials received by the overseers and the store keeper.

If the amount spent on ration and the monthly average consumption is considered the misappropriation on the part of the officials will be made clear. Though there are

bullock carts for carting sand, red earth and manure, etc., cost is being paid to outsiders as per their bills presented. Without actual supply, bills for manure, etc., are being paid merely on overseer's certificates. A careful scrutiny of office record pertaining to accounts and cash will prove the real situation. A careful auditor will also observe in some years excess of remittance than the realisation which proves that the realisations have not been brought to the cash book. In some instances collections without entry in the cash book or in the remittance book are seen and they must have gone to the pockets of the office staff.

The audit in detail of undermentioned registers maintained from 1918 will reveal the defalcation clearly.

(1) Cash books from 1918 up to date
(2) Acquittance rolls.
(3) Registers for advances and deposits
(4) Auction sale registers in Lal bagh and Seenkal Farm
(5) Old sale lists existing in Cubbon park which have been bundled up and thrown a side. (This has to be taken possession off by surprise inspection as otherwise they are likely to be destroyed).
(6) The remittance book maintained from 1918 by the Cubbon park overseers for money received and that remitted both to the Head office and Treasury. Where the realisations have not been brought to the cash book.
(7) Stock registers from overseers.
(8) Remittance book maintained in Seenkal Farm
(9) Coolie Registers.

H. Kesava Rao

Please take possession of all the above books immediately

Confidential

16

D. O. No. 778 TADB

Encl. one letter with cover

OFFICE OF THE COMPTROLLER TO THE GOVERNMENT OF MYSORE.

Bangalore, dated 11th Jany *1928*.

Sir,

In continuation of my No.59/Spl dated 25th November 27 I send herewith a letter addressed to you and purporting to come from one H Kesava Rao bringing to notice certain irregularities in the monitory transactions of the Gardens Department.

Yours sincerely,

S. Shamanna

To

B. Srinivasa Iyengar, Esq., B.A., B.L.,
Financial Secretary to the Govt of
Mysore, Bangalore.

Confidential

9/1/28

To

The Financial Secretary
to the Government of Mysore
Through the Comptroller
to the Govt. of Mysore Bangalore

There is defalcation in the garden Department to a large extent. Auditors come and go but to no avail. They do not know how to audit and what to find out. They simply submit some vague report for having attended to audit work. But the financial stability of the department is completely ignored.

In addition to defalcation corrupt and underhand dealings are still being exercised under the following main heads:-

Stores-

Garden tools, ration, etc, are being purchased every year but no inventory of either old materials or new things purchased is recorded. How long they will be in service it is not known. Tools are never counted and checked. Most of the ration purchased goes to the houses of the officials and the bills go to the office for payment

Sale of garden produce —

Sale of grass, fuel, crops, namely - tamarind mango, Jack, etc., is being conducted without proper account in the registers in Lal-bagh, Cubbon park, Sunnakal Farm and other parks in Bangalore and also parks in Mysore and in Seringapatam.

Office —

Contractors' supply bills are being passed and paid without check and scrutiny of materials received by the Overseers and the Store Keeper.

If the amount spent on ration and the monthly average consumption is considered the misappropriation on the part of the officials will be made clear Though there are bullock carts for carting sand, red earth and manure, etc, cost is being paid to out siders as per their bills presented. Without actual supply, bills for manure, etc., are being paid mearly on overseer's certificates. A carefull scrutiny of office records pertaining to accounts and cash will prove the real situation. A careful auditor will also observe in some years excess of remittance than the realisation which proves that the realisations have not been brought to the cash book. In some instances collections without entry in the cash book or in the remittance book, are seen and they must have gone to the pockets of the office staff.

The audit of undermentioned registers maintained from 1918 will reveal the defalcation clearly

(1) Cash books from 1918 up to date
(2) Acquittance rolls
(3) Registers for advances and deposits
(4) Auction sale Registers in Lal-bagh and Sunkal Farm
(5) Old sale files existing in Cubbon park which have been bundled up and thrown aside. (This has to be taken possession off by surprise inspection as otherwise they are likely to be destroyed)
(6) The remittance book maintained from 1918 by the Cubbon park overseers for money received and that remitted both to the Head office and Treasury. (Here the realisations have not been brought to the cash book.
7) Stock registers from overseers
8) Remittance book maintained in Sunkal Farm
9) Coolie Registers.

Please take possession of all the above books immediately

H. Hasara Rao

General and Revenue Secretariat | File No | of 192

Serial No.

Note by the Inspector of Office Systems on the audit of accounts of the Horticultural Deptt was sent to the Govt. unofficially on 16th February 1928 and has not yet been returned with his remarks.

2 Subs for orders. The Govt was [illegible] reminded on 12th Dec. and again on 30th January - Vide Memo No D. 2872 of 30/1/29

3 Submitted for perusal -
14.2.29.

4 Perhaps an urgent DO may be sent. Put up draft. What action was taken on the petition? Cen 9.2.29

5 Draft put up. It was on the receipt of the petition that the audit was taken up by the D.O.S.
14.11.2.29. Cen 22.2.29

Issued vide No. D 8755 of 25.2.29

7 No reply has yet been received as yet. Subs for orders - (Vide Memos 1-2 above)
14.19.3.29.

8 Put up another DO
Cen 20/3/29

9 Draft - Submitted
14.27.3.29

Seen by Hon'ble 16.3.29.

Seen by Hon'ble 1.5.29.

GEN. & REV. SECRETARIAT
25 FEB. 1929
DEVELOPMENT BRANCH.

GEN. & REV. SECRETARIAT
11 MAR. 1929
DEVELOPMENT BRANCH.

WD 021—GPB—30,000—2-28-28

27/3

Issued vide No. 9957 of 28

Serial No.

O/R

This matter should not have been lost sight of like this. No reminder seems to have been sent between 28.3.29 & 13.1.30!

Clk 25/2/30

The clerk has since explained that his previous was responsible for this & that after he took charge he issued a reminder in June 1929. More attention shall be paid to this file in future.

Clk 25/2

GENERAL SECRETARY. 25 FEB. 1930 No. 2410

11 Submitted with a D.O. reminder to the Dir. of Horti. The Director of Horti. has not yet returned this file sent to him over two years ago. KS. 25.2.30

120pl. for approval

[All the reminders sent from this office seem to have been ignored. Perhaps, a D.O. addressed personally to Mr. Krumbiegl may have some effect.]

Gen. Sec.)

Issue & put up Clk 25.2.30
RS 27/2/30. if not received a week
Clk 27/2

D.O. Reminder issued.

No D 9858/ dated 28/2/30.

13 The reply has not been received yet. Records for orders.

18.4.30

Gen. Sec.) Clk 11.3.30

SR arrived & submitted in 24hrs.

RS 11/3/30

14 Please put up on the 14th with a SR arrived & submitted 24hrs —

RS 11/3/30
Clk 12/3

D.O. Reminder is submitted as per orders.

BRS 13/3 Gen. Sec.) Clk 13/3

RS 22/3/30
Clk 24/3

15

SR 24/3 13/3 7/31

NOTE—Contn. sheet

WD.021—GPB—30,000—21-8-28

SR 28/3 Issue Clk 25/3 RS 25/3/30

DEPARTMENT OF HORTICULTURE,
MYSORE STATE.

8431 19

D. O. No. 271

G. H. KRUMBIEGEL, Esq., F.R.H.S.,
Director.

OFFICE OF THE DIRECTOR,
Lal-Bagh, Bangalore, March 28, '30 *19*

Dear Mr. Ranga Rao,

I have your D.O. letter No. D.10632 of the 27th instant enquiring about the disposal of the un-official file No. 131 dated the 17th, February 1928. I am sorry that pressure of work has necessitated to put aside this lengthy statement which falls during the period I was in the Agricultural Department. I shall however take it up in the very near future and return it as soon as possible.

What is the about?
RZ
4/4/30
Cr
1/4

Yours sincerely,

R.Ranga Rao, Esq., B.A., B.L.,
General Secretary to the Government
of H.H. the Maharaja of Mysore.

General and Revenue Secretariat | File No. | of 192

Serial No.

16 Sent with reference. Letters 1 & 14. 18.1.4.30 (The Dr. was asked on 27.3.30 to return within 24 hours about his return of our file).

17 Perhaps he may be requested to submit a

Note—Contn. Sheet

WD 066—GPB—80,000—26-7-29

843

App. F. III—2]

4

General and Revenue Secretariat | File No. | of 192

Serial No.

report within a month
Gen. Dte)

Ce
1.4.30

~~No~~ 18.
a week ought to be quite
enough - however he may be
asked to send up positively by the
end of this month

RG
8/4/30
Ce

Issued:-
WD 11346 B 11.4.30. 9/4

The report has not yet been received - Letter for notice - [illegible]
paras 14 and 18 - J.
14.5.30.

Please put up another D.O
reminder

Ce
6/5-

D.O. Reminder to the Director of Horticulture is submitted for approval as per orders.

8/5.

Opn: for approval
Gen. Dte)

Ce
9/5/30

4.5.41
8/5

VSB
RG
9/5/30
Ce
9/5-

Note—Contn. Sheet

WD 066—GPB—30,000—26-7-29

G. G. 66 - 27 - 1

D. No. 135

Submitted to the Third Member.

Office of the Third Member of Council
7 FEB. 1928
No. 7530

I submit for kind perusal the report on the examination of the registers, records and the accounts of the office of the Superintendent, Govt. Gardens, conducted under my instructions by Mr. S. Nagappa, Auditor. I visited the office for 4 days from the 11th January to the 14th idem, test checked the accounts and registers and discussed with Mr. Javaraiah, the offg. Superintendent, the important points arising out of the audit. Particular attention was paid to the points referred to in the enclosed petition referred to me for investigation. There are a number of irregularities (to be explained infra) in the matter of handling of cash and stores and the system of work is capable of considerable improvement.

2. System of work:- The correspondence in this office is of a simple nature. There are very few cases in which prolonged correspondence takes place except with Government. Ordinarily each letter received in the office gets itself disposed of with a reply thereto. It is therefore unnecessary to introduce any elaborate system of registering correspondence in place of the present 'From' and 'To' system. Some provision is however, necessary to keep a watch over important questions under disposal. I would not recommend any radical change in the present system, which may be continued with the current register ~~now maintained~~ for correspondence with Government written up in proper form, care being taken to avoid overlapping of entries between the current register and the 'From' and 'To' registers. It is necessary to prepare quarterly business statistics showing the opening balance, receipts during the quarter, disposals and the closing balance of papers pending final disposal both in the office and outside.

This will enable the Superintendent to take stock of the work done during the quarter and to expedite the disposal of the papers pending long. It is understood that no action has been taken for some years past to sort the old records and to destroy the time-barred ones under the rules. This work should be taken up immediately and brought up-to-date as early as possible.

(i)

2. Cash and accounts:- The main irregularities in cash and stores transactions are the following:-

(ii)

(1) Sale proceeds and deposits received from customers have been unauthorisedly used for departmental purposes.

(2) There is irregular grant of advances to the officials of the Department which have remained unrecovered for long periods.

(3) The Cash balance has not also been analysed and cash abstracts are not prepared for a number of years

(4) I have suggested a suitable form of a columner cash book to facilitate the automatic classification of the cash receipts and payments in the office.

(4) Receipts are not issued for sums received except when the parties demand for an acknowledgement.

(5) The outstandings are heavy and the action taken for their recovery is not effective.

(6) There is no estimate prepared for the execution of works and the check exercised over them is not very effective.

The other improvements to be effected are:-

(iii)

(1) Receipts in printed counterfoil should invariably be issued for sums received from the public.

(2) As far as possible the public who have to pay their dues to the Department should be advised to remit them to the Treasury.

(3) The sale proceeds should promptly be remitted to the Treasury and they should not be made use of for office expenses or departmental purposes.

(4) A proper iron safe should be provided for keeping the office cash as the present one is too small and easily portable.

3. Stock Registers:- No regular stock registers of furniture, tools and plants and other materials received for the use of the Department have been maintained and in many cases the stock certificates on bills passed have not been supported by corresponding entries of the articles in a stock register. This irregularity was pointed out during my inspection to The Superintendent and instructions were issued for the maintenance of suitable stock registers for the several kinds of articles received in the Department. The maintenance of registers of unserviceable articles should also have been insisted upon. The stock of furniture and tools and plants was last verified by the Garden Assistant in October 1927. A verification of the list with the articles paid for as per entries in the contingent registers from 1st July 1926 showed that a teak wood dressing table purchased on 12-9-1927 had not been included in the list of articles prepared at the time of verification by the above officer. As the unserviceable tools have not been brought on a separate register opened for the purpose, it is difficult to reconcile the number shown in the verified list with the total number actually purchased from time to time.

As regards the stock of provision purchased for feeding the birds and animals in the Lalbagh, it was observed that in one case a portion of the quantity of grams, etc., drawn according to authorised scale was found to be made use of for elsewhere without proper sanction. It was explained to me that in the year 1924 3 pairs of

orpington
~~Harlington~~ fowls were purchased for the Lalbagh and the were kept in Mr. Krumbiegel's bungalow. They are not borne in the stock books but grains and other stuff are being supplied to the bungalow. This procedure is irregular and should be discontinued.

4. The system of check measurement of works done or articles supplied for road repairs leaves much to be desired. The present system affords no guarantee that the articles paid for are used for Government purposes.

5. Payment of cooly bills:- The Assistant Superintendent is expected to pay surprise visits to the scene of operations and to verify the entries in the attendance registers with the actual number of persons found working. There is nothing on record to show that the Assistant Superintendent has exercised his responsibility in the matter. It is necessary that the attendance registers should invariably be compared with the bills prepared by the overseers before they are passed. The grant of leave to coolies should be regulated by a set of rules and a record of the leave granted should be maintained for purposes of check.

6. Sale room. :- The Cash Book maintained in this section is not in the proper form. A suitable form has been suggested for adoption. The utilisation of the sale proceeds for office expenses is an irregularity which should at once be stopped. The Superintendent stated that the sub-imprest of Rs 50/- allowed to this office is quite insufficient to meet urgent charges. Instead of enhancing the imprest amount, ~~to obviate this difficulty~~ it seems desirable to permit the Superintendent when necessary to draw amounts on Abstract Contingent bills in respect of sale room charges to be accounted for

in Detailed Contingent Bills later.

Credit sales are at present allowed in the sale room to private persons. It is better to discontinue credit sales except ~~for~~ Government Institutions. A ledger in the form noted in the margin should also be opened to watch the progress of sales and the collection of arrears.

Arrears.	Sales.		Collections.	Balance.
	Cash	Credit.		
1.		2.	3.	4.

7. Purchase of Australian fruit plants:- The deposits received from private persons towards the cost of Australian plants has been kept in the Mysore Bank No proper ledger has been opened to note details of expenditure and it cannot be made out fron the account maintained by the saleman that the transactions are all in order. The maintenance of a proper ledger has been suggested. The other points suggested in connection with the sale room are:-

(1) The Sale room business may be conducted on the same lines as those of the Horticultural farm and the Superintendent may be authorised to draw more funds as he goes on remitting ~~larger~~ amounts to the Treasury.

(2) ~~Maintenance of~~ A running account of the plants and seeds purchased by the Sale Room, may be maintained.

(3) An inventory of the Valuable plants both in the Lalbagh Garden and in the official quarters should be prepared and verified periodically.

(4) The arrears outstanding which amount to over Rs 1000/- should be adjusted early.

8. Horticultural Farm. The outstandings which amount to Rs 1916-15-5 should be adjusted without delay. The transactions in the Farm should be systematically checked by the Assistant Superintendent and a record of

such check and scrutiny should be maintained.

9. Maintenance of a D.C.B. register to watch the collection of the revenue due to the Department.

No D.C.B. register for recording the claims of the Department as they arise and for watching the recovery of the dues has been maintained and the office is unable to show whether all the ~~amounts~~ arrears of revenue due for the several years past have actually been realised or not. It is necessary to open immediately a regular D.C.B. register wherein all the items of revenue of the Department should be entered and their collection watched. For want of timely action arrears of rent in respect of the tennis courts at the Cubbon Park to the extent of Rs 335/- have accumulated. The officer concerned must be held responsible for any loss to Government in this connection.

10. The following statement shows the amounts realised by the sale of grass in the Cubbon Park since 1922-23.:-

1922-23.	...Rs 2,600	for grazing.
1923-24.	..." 1,710	
1924-25.	..." 1,710	
1925-26	..." 1,565	
1926-27.	..." 1,325	
1927-28	..." 350	for cutting grass

The fall in the revenue during 1927-28 is stated to be due to the purchaser being allowed only to cut the grass instead of to graze his cattle as before. This arrangement is stated to have been adopted to avoid damage being caused to the flower beds, plants etc., in the garden. It is a point for consideration whether the grazing of cattle may not ~~again~~ between prescribed hours say 10 A.M. be permitted/with proper safeguards and after obtaining a suitable deposit from the purchaser against damages to plants etc., in the park

11. Conclusion:- The audit shows that the state of affairs in the Gardens Department and the system of work and accounts therein are not as satisfactory as could be desired. The directions in which improvements can be effected have in detail been discussed with the Superintendent and they have also been indicated in brief in this note. Considering the nature of the transactions in the Department, it may be said that apart from an efficeint system of work and accounts, it is essential that the Superior officers should exercise the utmost vigilence over the work of the subordinates by frequent inspections and by a systematic method of recording the points noticed at their inspections and the instructions issued by them. The Assistant Superintendent's main work consists in helping the Superintendent in this direction and I am constrained to observe that his work so far as I can ~~see~~ judge is not characterised by that sense of responsibility as can be expected in an officer of his status and position. He has not maintained a diary of his work though required by the Superintendent, while one has been maintained by the latter. Want of proper supervision and timely instructions to the subordinates has given rise to several of the irregularities brought to notice and petitions are being frequently received by Govt. alleging corruption in the Department. It is difficult to say in the absence of specific instances whether all that has been alleged in the petitions have occurred or not. It can, however be said that the present system and mode of work in the Department is not efficient enough to prevent the irregularities referred to

There should be effective supervision over the work of the subordinates in the Department.

Another point which I should like to suggest is that, having regard to the volume of the monetary transactions of the Department, it is desirable to subject the accounts of the Department to periodical audit by the Comptroller's local audit staff.

12. If approved a copy of the note may be sent to the Director of Horticulture for remarks and necessary further action.

Inspector of Office Systems
and
Officer in charge of Revenue Audit.

Bangalore,
6 -2-1928.

Note on the examination of the registers and records of the office of the Superintendent, Government Gardens.

Office Establishment. The office establishment consists of 5 hands including the Manager and Head clerk. A statement showing the distribution of work among the several members of the establishment is appended to this note (Appendix A). The Assistant Superintendent supervises the work in the office and helps the Superintendent in getting through routine work in addition to attending to the technical work assigned to him.

System of work. 2. The 'From' and 'To' system of registering correspondence is in vogue. The registers have been kept fairly well countermarked. Certain letters received in the office are sent in original to the subordinate offices and a note of such reference to them is made against the letters concered. The action taken on such letters is neither reported by the officers concerned nor does the Head Office call for any report of action taken by them. The presumption is that necessary action is automatically taken by the officers responsible. It seems however necessary to ascertain periodically the action taken on such communications and to make a note of it against the respective letters. Until then such papers may be treated as pending with the concerned officers.

Preparation of monthly arrear lists and review of arrears of business. 3. No regular system is followed for the preparation of monthly arrear list of papers pending both in the office and outside.

10

As every letter is a unit of correspondence under the 'From' and 'To' system irrespective of the subject matter dealt with, a communication replied to is considered as having been disposed of though it is an ad interim reply. In this view a list of papers which have to be replied to by the office is prepared every month. A list of papers pending in the office on the 15th December 1927 is appended to the note. (Appendix'B'). The first two letters in the list relate to the year 1924 and 1925 and are pending respectively with the Assistant Superintendent and the Artist. Item No. 5 in the list about the adjustment of the excess water charges of Rs 2,750-8-0 as required by the Executive Engineer, Water Supply Division, is stated to be pending with the Accountant from March 1927. The list also shows that a large number of bills are pending payment and it is seen that prompt action is not being taken to arrange for the payment of the bills received in the office. This matter requires special attention.

4. As regards the papers pending in other offices, it is seen that a separate register has been maintained for noting the progress made in the disposal of certain important cases and periodical reminders are also being issued in respect of questions pending in other offices This is not however systematic and in the absence of a

proper arrear list of papers pending in other offices it is likely that some of the cases referred to other offices will be ~~sent~~ lost sight of and there will be no timely action taken to expedite the submission of the reports called for. It is necessary to prepare every month an accurate list of the papers pending in other offices also.

Records.

5. The condition of records leaves much to be desired. (The records have not been sorted for a number of years.) Papers are made into bundles according to subjects broadly classified and kept together. These bundles grow into enormous sizes in course of time and much time is wasted in picking up references on any particular matter (Early action is necessary to weed out the time-barred records.)

Conclusion.

6. The present system of registering and recording correspondence has not been of much use in checking the delay in the disposal of papers and in tracing easily the previous references. It has not also facilitated the preparation of monthly arrear lists to ascertain the position of arrears in the office. It seems desirable to introduce the Improved system of Office Procedure in this office in place of the present 'From' and 'To' system.

Cash and accounts.

7. The cash transactions in the office are very heavy. Apart from the pay, T.A., and labour charges drawn on bills there are many items of cash receipts in the office, such as, sale proceeds of trees and crops in the Gardens, sale of grass

grass lease, sale of silt in the Lalbagh tank, rent from the Cubbon Park Tennis courts, from the Post office, from the European and Indian Restaurant and hire of Glass House and Electric lights for entertainments and Picnics. Besides the above, during certain seasons large amounts of tender and other deposits are also received in the office. There is no regular system of granting receipts for money received in the office. There was however a counterfoil receipt book in the office maintained from 8-11-1925 for the purpose of granting receipts to the parties who demanded the same after payment. The receipt book showed that from 8-11-1925 to 19-12-27 only 73 receipts had been granted which represented only a fraction of the actual cash receipts in the office. There is thus no means of checking whether all the cash receipts in the office have been brought into the cash book or not. The checking of the amounts noted in the 73 counterfoil receipts with the entries in the Cash book disclosed the following irregularities.

(a) Receipt No. 7. The counterfoil shows that an amount of Rs 63 was received on 18-2-1926 from Mr. Abdul Kareem, Kalasapalyam, Bangalore City, while an amount of Rs 33/- only has been credited to his account in the cash book It was explained that the actual

amount received on that date from the party was only Rs 33/- but the receipt granted included an amount of Rs 30/- previously paid by him.

(b) Receipt No. 58. dated 29-8-1927 for an amount of Rs 21/- being payment made for cutting grass.

(c) Receipt No.59. dated 29-8-1927 is for an amount of Rs 20/-

(d) Receipt No. 60 dated 13-9-1927 for Rs 4/-

The above 3 items have not been brought into the Cash book. It was explained that these receipts represented portions of certain amounts already received through the Lalbagh Overseer which have already been entered in the Cash Book and for which no separate receipts were issued at the time It is not usual to issue receipts in the manner explained by the office. The practice is objectionable and if continued, may lead to serious irregularities. It is absolutely necessary to introduce at once the system of granting receipts for all the amounts received in the office, whether demanded by the parties making payment or not.

Utilisation of the sale proceeds, deposits, etc., for granting advances.

8. The accounts of the Department are not subject to local audit. It is understood that the accounts were last audited

audited by the Comptroller's staff in the year 1918. The audit report concerned was not however forthcoming. An examination of the cash book for the last few years shows that sale proceeds and deposits have been freely made use of for granting advances, etc., as the net amount of Rs 275/- remaining out of the permanent advance of Rs 450/- after allowing sub-imprests to the subordinate officers as noted in the margin is stated to be too little to meet the necessary expenditure in the office. The preparation of an accurate cash abstract has not been attempted for years together nor have the deposit and advance registers been kept properly posted up. In these circumstances it is difficult to prepare an accurate cash abstract without analysing the receipts and expenditure for a number of years. This position has been brought to the notice of the Superintendent who has instructed the office to prepare the necessary statements without delay. With the help of the materials readily available in the office an analysis of the cash balance on the 31st December 1927 has been prepared and appended to the note (Appendix 'C'). From the statement it is seen that on the 31st December 1927 deposits to the

Salesman	...Rs	50
Spraying Inspector.	"	20
Farm manager.	"	20
Asstt.Ec.Botanist.	"	10
Nandi.	"	175
		175

extent of Rs 268-9-0 remained unrefunded and advances aggregating Rs 374-10-10 were outstanding. The advances are all due from the subordinates of the Department and it is not clear why they have been allowed to remain unadjusted for months together. Early action should be taken to have these advances adjusted. The deposits ~~due to contractors and others~~ should also be arranged to be refunded without delay. The practice of receiving in cash in the office the deposits and other payments may be put an end to as far as possible and the parties concerned may be instructed to remit the amounts to proper heads in the Treasury receipts for the information of the office. If this arrangement is insisted upon the cash transaction in the office will compulsorily be limited to the amount of the permanent advance and most of the present irregularities will automatically disappear.

Unsuitability of the present form of the Cash Book.

9. The present form of the Cash Book is not quite suitable as it does not permit an automatic classification of all the items of receipts and expenditure in the office. A revised form of the Cash Book is suggested for adoption after a study of the nature of cash transactions in the office (Appendix 'D').

Scrutiny of the Cash Book and other account registers by the Head of the office at least once a week.

10. The Cash balance seems to have been checked at some intervals by the Manager and the Assistant Superintendent and the correctness of the balance on those dates has been certified to by them. The scrutiny has at no time gone beyond finding out whether the book balance agreed with the actual cash balance. An analysis of the cash balance has at no time been got prepared to see whether any items of receipts that should have been remitted to the Treasury have been made use of for other expenditure, whether any advances have been pending adjustment unduly long and whether any deposits to be returned remain unrefunded. With the adoption of the revised form of the cash book above suggested it becomes easy to prepare an abstract of the Cash balance at any time required. It is suggested that an abstract of the cash balance may be got prepared at least once a week and checked by the Head of the Office or at least his Assistant and necessary instructions issued to the office to effect necessary adjustments.

Provision of a proper iron safe for keeping the office cash and the adequacy or otherwise of the cash security furnished by the Cashier.

The office cash is deposited in a small iron box which can hardly be regarded as an iron safe. An examination of the cash book shows that on many days especially during the first week

of the month, the cash balance in the office has exceeded Rs 3,000/-. It is a matter for surprise that, having regard to the heavy cash balance to be kept in the office, no action has been taken till now to provide the office with a proper safe. Immediate action is necessary to purchase a suitable safe for keeping the office cash.

The Cashier has now furnished a cash security of Rs 500/-. Unless early action is taken to reduce the volume of Cash transactions in the office by arranging for direct remittances of deposits etc., to the Treasury as suggested in the preceeding paragraphs, it seems desirable to enahance the amount of the cash security to be furnished by the Cashier, in view of the heavy cash balance often left in his custody.

Irregularities in the preparation of cooly bills and want of scrutiny over payments to coolies.

12. Monthly payments have been fixed for the permanent and the temporary labour working in the Lalbagh garden and in the Horticultural Farm. Nominal rolls of attendance of coolies have been maintained on the basis of which monthly bills of labour charges are expected to be prepared. In practice however acquittance rolls in respect of payments to coolies are prepared at the end of each month by the Overseers or the Farm Assistants concerned and sent to the office of the Superintendent, for the preparation of the bills. The attendance registers do not generally accompany the acquittance rolls with the result that the Accountant preparing the bills simply adopts the number of days of

attendance mentioned ~~mentioned~~ by the Overseers, for the preparation of the bills. The comparison of a few of the acquittance rolls with the attendence registers concerned disclosed that in some cases wages have been drawn for days of absence and shown as having been disbursed to the parties concerned. The following are a few typical instances:-

Non-pensionable staff of Labbagh - for May and June 1926.

Name.	Monthly Pay.	No. of days absent.	Amount disbursed.	Remarks.
Madin.	Rs11/-	2	Rs11/-	Full pay drawn and disbursed.
	Temporary Establishment, Horticultural Farm, October 1926.			
Abdul Nabi.	12/-	9	9-11-0	Rs 1-2-9 paid in excess
Hussein.	9/-	9	7-4-0	0-14-0 "
	December 1926.			
Abdul Nabi.	12/-	5	10-7-0	0-6-0 -do-

It is stated that the Overseers have at present been empowered to grant leave to coolies and that in the above cases a portion of the period of absence has been treated as on leave at the time of preparing the bills. It is seen that at present there are no rules regulating grant of leave to coolies and no leave register has been maintained to show the extent of leave granted to coolies. In the above cases there is nothing on record to show that the absence has been treated as on leave. It is seen further that the absence of some persons ~~have~~ has been arbitrarily treated as on leave while in the case of others deductions from pay have been made for the days of absence

The present practice which is based on no rules is likely to lead to irregularities and it seems necessary to have some definite understanding in the matter of grant of leave to coolies. It is also necessary to enforce the system of comparing the bills with the attendance register to see that the claims preferred in the bills are in order. Other irregularities noticed in the disbursement of cooly charges are:-

(a) The thumb impressions of the coolies are not attested by the disbursing officials and

(b) The dates of disbursements have not been noted in any case, though the cash book shows that the full amount of any bill has been disbursed on one and the same day.

+ Non maintenance of a D.C.B. register & Failure to collect the rent due on the Tennis courts in the Cubbon Park.

No D.C.B register has now been maintained to watch the collection of the revenue due to the Dept.

13. The Department owns 3 Tennis Courts in the Cubbon Park which it has rented out at Rs 5/- each per month. No separate ledger has been maintained to watch the recovery of the rent in question. An examination of the cash book showed the non-receipt of ~~the~~ any rent since May 1926. When the total amount due up to end of December 1925 was got calculated it was found that an amount of Rs 335 ~~were~~ was actually in arrears. A notice demanding the above amount was got issued on 23-12-1926. It is not understood why the arrears were allowed to accumulate to such a large amount and why no timely action was taken to realise the dues. Besides, it is ascertained that no proper agreements ~~seem to be~~ have been taken from the parties concerned in this respect.

Arrears of the sale amount of the lease of grass in the Cubbon Park.

14. A sum of Rs 175/- due from Mr. Mallappa on account of the balance of the sale value of the lease of grass in the Cubbon Park has not yet been realised. No agreement has also been taken from the party. The matter is under ~~xxxxxx~~ correspondence with the party.

Stock of tools and Plants in the Lalbagh.

15. No regular stockbook of tools and plants purchased for use in the Lalbagh has been maintained and no account of the tools purchased prior to 1926-27 is forthcoming. When the present storekeeper took charge of the tools in 1926 he seems to have prepared a list of tools given to his charge. No one has verified whether the items noted in that list represented all the tools purchased up to that date or not. An account of the tools purchased during 1926-27 has been maintained and the statement appended (Appendix 'E') shows the present stock of serviceable and unserviceable tools in the custody of the store keeper which are valued at Rs 1275. It is necessary to maintain a ledger of tools and plants purchased for use in the Lalbagh and to maintain a separate register of unserviceable tools so that the stock of tools can be verified easily whenever found neces sary.

Nonmaintenance of an up-to-date list of furniture.

16. No up-to-date list of furniture purchased for use in the Lalbagh is

is available. This is now being prepared by the Storekeeper on requisition. Separate lists of furniture in use in the office and in the Lalbagh garden and other gradens should be got prepared and the items periodically verified by a responsible officer.

Non-maintenance of proper stock registers of materials received in the Lalbagh.

17. Materials received in the Lalbagh, such as Laterite, Manure, etc., are not entered in the Stock Register as they are received and when the bills of cost are submitted by the suppliers either the Supervisor or the Store-keeper, as the case may be, simply copies the items in the bill in the stock register and treats the quantity shown in the bill as the quantity actually received. As the bills are submitted in some cases subsequent to the actual supply and as there is no system of recording automatically the supplies received, there is now no means of verifying the correctness of the bills submitted as regards the quantity of the materials received. As in some cases the materials will have been actually made use of before the bills come in for payment, the omission to record the quantity actually received at the outset may lead to overpayments and cause avoidable loss to the Department. The defect pointed out requires to be remedied

Sales Room.

18. A salesman assisted by 2 attenders is in charge of the sales room. Purchase and sale of the plants and seeds is the main work of this section. Cash Memo books for cash sales, invoice books for credit sales and

V.P. invoice books for articles sent by V.P. have been maintained. The acceptance of the V.P. is endorsed on the duplicate copy of the invoice. For credit sales a separate ledger is maintained and recoveries are watched. Credit sales are allowed only in the case of well known persons and long standing customers. The total amount outstanding at the end of November 1927 was Rs 1066-6-2 and a statement showing the details is appended to the note. (Appendix'F'). There are many items of old arrears relating to years 1924 and 1925. Special attempts should be made to collect the old arrears and to reduce the large amounts outstanding.

Cash and accounts.

19. This section of the office holds a sub imprest of Rs 50/- given by the Central office. An examination of the Cash Book maintained in the Sale room shows that sale proceeds and deposits are being made use of for current expenditure as the imprest of Rs 50/- is found inadequate to meet freight and other charges. It is irregular to utilise the above receipts for expenditure in the office. In case the imprest is found insufficient to meet expenditure in the office, the right course would be to have the imprest suitably enhanced or to obtain permission to draw amounts on Abstract Contingent Bills instead of utilising for expenditure the receipts to be immediately credited to the Treasury.

Stock book of seeds.

20. A stock book of imported seeds has been maintained and the issues are being noted therein from time to time. No stock book has however been maintained for acclamatised vegetable seeds purchased from Horticultural farm and for flower seeds collected in the Lalbagh Garden. The value of the seeds purchased annually from the Horticultural Farm amounts to about Rs 500/-. It is therefore necessary to open a stock register of acclamatised vegetable and flower seeds also.

Cash Balance.

21. The cash balance at the close of 30th December 1927 was Rs 92-0-0. This is arrived at as follows:-

Receipts.	Rs	Payments.	Rs
Permanent advance.	50-0-0	Amounts to be drawn on bills. ...	217-8-0
Sale Proceeds unremitted.	259-8-0	Cash on hand.	92-0-0
Total.	309-8-0		309-8-0

The Sale proceeds remaining unremitted should be sent to the Treasury at once.

Form of the Cash Book.

The present form of the Cash Book is antiquated as items are noted one below the other without classification. The form suggested for the office of the Superintendent with suitable modifications may be adopted here also.

Horticultural Farm.

22. A statement showing the outstandings in the Horticultural Farm is appended to the note. Of the total amount of Rs 1916-15-5, Rs 1301-5-4 are due by the Sale Room at the Lalbagh. The outstandings are very heavy. Special efforts should be made to collect the amounts due.

Conclusion.

23. The cash transactions in the Gardens Department are on the increase. The recent transfer of the minor gardens and parks to the control of the Department has considerably added to the work of the office. The accounts maintained in the office are not satisfactory and the check at present exercised over expenditure is not adequate. In view of the large interests involved it seems desirable to subject the accounts of the Department to periodical audit by the Local Audit staff of the Comptroller.

24. The main points dealt with in the note are:-

(1) Introduction of the Improved System of Office Procedure in place of the present 'From' and 'To' system.

(2) Disposal of the papers pending in the office.

(3) Introduction of the system of granting receipts for amounts received in the office, and the investigation of the irregularities mentioned in para 4.

(15) Adoption of the revised form of the cash book in the Sale room. (para 21.)

(16) Collection of the amounts of arrears outstanding in the Horticultural Farm. (Para 22.)

(17) Providing for periodical audit of the accounts of Gardens Department by local audit staff of the Comptroller. (para 23.).

S. Nayappa
Auditor. 6/2/28

Appendix VI

Statement of outstandings till 29.12.1927. Horticultural farm

Serial no	Names	L.F	Date	Amount.			Remarks
							VI 27
1	Mer Appanna	23	11.11.19	3	"	"	
2	" A. Rama Rao	24	17.9.27	1	"	"	
3	" G Lehannapolappa	27	9.9.27	"	5	"	
4	" G Rama Rao	27	23.9.27	1	8	"	
5	Mess Krumbiegel	33	15.10.27	5	"	"	
6	Mer Gagna Naranier	44	9.11.27	"	9	"	
7	Captain G.V. Iya	25	28.12.27	4	"	"	
8	Mer Ethirajulu Naidu	40	4.12.27	3	11	3	
9	" Gajapathi Naidu	54	10.10.27	"	6	"	
10	" Thomas Royr	90	24.12.27	1	12	"	
11	Miss Ida Thompson	93	6.9.27	10	"	"	
12	The Curator Parks & Gardens Mysore	56	17.9.27	11	"	"	
13	Mr D. Sonna	77	21.10.27	7	8	"	
14	" K.G. Ahamed	93	4.8.27	3	4	6	
15	" V. Ragavendra Rao	94	19.8.27	"	4	"	
16	Amin-ul-mulk Mirza Ismail Esqr.	100	28.2.27	"	8	"	
17	Mr G.B Ramaswamy Iyer	103	23.12.27	1	6	6	
18	The Fieldsman Kadur	107	30.5.27	"	5	"	
19	Mr V.N. Ranganatha Rao	108	3.1.27	1	"	"	
20	Mer Narasimia	109	5.12.27	82	4	2	
21	Messrs Hammonthappa & Co	110	12.12.27	283	10	8	
22	Mr A.G. Janardaya	112	5.12.27	"	13	4	
23	Dr Sampathkumaran	113	15.2.27	2	7	"	
24	The Sale room. L.B.	114	10.12.27	1301	5	4	
25	Mer Viswanathan	118	16.8.27	3	"	"	
26	V.S Sambsiva Iyer	118	9.3.27	2	1	9	
27	Mr Abdul Kalak	119	21.3.27	"	5	"	
28	" Narayana Reddy	119	9.10.27	4	8	"	
29	" Swami Rao	120	26.8.27	3	6	"	
30	The Supt. Govt. Gardens	122	5.12.27	159	7	6	
31	Doctor Naman	124	1.12.27	1	12	5	
32	Mer Srinivasa Raghavachar	126	15.8.27	"	15	"	
33	The Vice Principal Agricultural	127	9.8.27	1	"	"	
34	Mer Kanthappa	225	3.7.27	3	8	"	
35	" Chandrasekara Iyer	96	30.7.27	"	12	"	
36	" Syed Khader Saib	97	14.12.27	9	4	"	
			Total Rs.	1976	15	5	

Manager.
Horticultural Farm
Bangalore

Appendix A

GOVERNMENT GARDENS DEPARTMENT.

Distribution of work. Office--1922.

Time 11 to 5 P.M.

Head Clerk and Manager.	Accountant.	Cashier.	Typist.	Asst. Clerk & Record-Keeper.
1. General supervision of Office & Sale Room.	1. Correspondence re. accounts.	1. Charge of the permanent Imprest and all cash.	1. All typing works in Office and Sale Room.	1. Registering of "From" and "To" Registers.
2. General Correspondence.	2. Checking of all Bills such as Cooly, Salary Bills, etc.,	2. Disbursement of all the salaries, Cooly, workbills etc., on bills passed by the Accountant.	2. Preparation and maintenance of annual indent of stationery articles Register etc.,	2. Despatching work.
3. Comparing of Fair copies.	3. Preparation of T.A. Bills of Officers and Establishment and T.A. Bill Book.	3. Preparation of all voucher -- Salary bills of Head Quarters.		3. Filling up correspondence
4. Checking of Cash Book both Office & Sale-Room and Stock Books of furniture, tools, etc.	4. Posting of correction slips M.S.R & Civil Service Regulations and Account Code.	4. Maintenance of all vouchers under Rs.25/-		4. Taking out references
5. Custody of Confidential papers.	5. Maintenance of Leave Records and Registers.	5. Remittance etc.		5. Tappal book and Delivery book.
6. Keeping of Standing Order Book.	6. Disposing of Pension or gratuity papers.	6. Maintenance of Cash Book.		6. Stamp account book
7. Keeping of Office Order Book.	7. Maintenance of schedule of Establishment.	7. Maintenance of acquittance Roll vouchers under Rs.25/-		7. Memo Registers.
8. Keeping of Punishment Book.	8. B u d g e t .	8. Maintenance of Rreasury Remittance Book.		8. Preparation and Maintenance of forms etc., received.
9. Keeping ofMinute Book.	9. Bill Book.			9. Register of Records to be destroyed every year
10. Keeping of Reminder Book.	10. Aquittance Roll of T. A.			10. Register of files opened to be permanently maintained.
11. Keeping of Rain Record Book.	11. Audit Register.			11. Index Book of Files.
12. Keeping of Donation Book.	12. Gradation list			
13. Keeping of Petition	13. Contingent Register.			

14. Keeping Register of proposals to the Government.

15. Keeping Register of applications for appointments.

16. Work Distribution statement

17. Submission of Returns and statements.

~~14. Drawing D. C. Bill.~~

15. Maintenance of Service Registers.

16. Preparation of Re-appropriation/ statements.

17. Dealing with all Establishment question.

18. Replying all Comptrollers objections.

19. Maintenance of Compensation Leave Register.

20. Preparation of Officers Pay Bills.

21. Arranging remittance of Rs.25/- and above through the Comptroller.

22. Checking all bills of Sub-ordinate Offices and to arrange for their audit and payment.

23. Checking of all pay bills of Sub-ordinate offices and obtain Countersignature.

~~9. Maintenance of~~ Establishment Pay Book.

10. Maintaining Register of Issue & Receipt of Stationery articles.

11. Pay disbursement Book.

12. Cash Ledger.

Appendix B

PENDING LIST FOR THE MONTH ENDING NOVEMBER 1927 & to end 15th Dec/27.

--:0:--

No.	Date of receipt of letter.	From whom.	Number of letter	Date of letter.	Abstract of subject.
1.	700 & 1230 of 12-11-23 and 4- 4- 24	Chief Secretary to Government, Bangalore.	300	3-4-24	Remind their letter re. calling information for the Gazetteer. Asst Sylvt.
2.	638 of 24-11- 25	G.P. Forester, Esq., London		2-11-25	Requests for the selected photographs of the Lal-Bagh Gardens. Artist.
3.	1089 of 11- 3-26	E. H. Dilson, Esq., Jamaica Plain		4- 2-26	Requests for some photographs of some Bannanas, Mangoes, etc., for his works. Artist
4.	1489 of 21- 1-27	Chief Comandant, Mysore State Troops, Bangalore	D.2 Dis 317	21- 1-27	Requests to make a trial of the packets of Bitumal paper Multch on vegetable cultivation and to report the results direct to the firm. Forwards Md Malis application for retirement for disposal. A.S. CA
5.	1817 of 7- 3-27	Executive Engineer, Water supply division, Bangalore.	1249	5- 3-27	Enquires what action has been taken about adjusting the excess water charges of Rs.2750- 8- 0 Ac
6.	2667 of 7- 6-27	Deputy Comptroller to Govt. Bangalore.	153	4- 6-27	Forwards a copy of G.O. and requests to kindly expedite the information called for in his letter No.78 of 25- 4- 27. Asst. ✓
7.	2747 of 21-6-27	Inspector General of Education Bangalore.	363	10- 6-27	Requests for a school for opening the Vocational Middle School. A.S.
8.	158 of 16- 7-27	Mr. Sylvester Pais, Mudigere		11- 7-27	Requests to help him with date information to enable him to -- effectively carry out his work A.S.
9.	F.No.483 of 8-8-27	Director of Agriculture B'lore	R.O.C.201 H.C.663	18-8-27	Forwards a file of papers re. manufacture of Nepain in use

					for needful action. H.S.P.
10.	579 of 29- 8- 27	Curator, Mysore.	143	27-8-27	Forwards water bills of Government House, Flag Staff etc., for needful. Accts. ✓
11.	580 of 29- 8- 27	-do-	144	-do-	Water bills of Parks and Gardens Mysore from March to July 1927. Accts. ✓
12.	801 of 14-10- 27	Director of Agriculture B'Lore	R.O.C.827	29-9-27	Requests to expedite the preparation of text-books on Agriculture. Agrl. Asstt. to submit.
13.	819 of 17-10-27	Secretary, Board of Agriculture Bangalore	322-36	14-10-27	Requests to send some Kanada bulletins on Devlopment of Fruit and Vegetable cultivation for sending up to the press. Agrl. Asstt. to submit.
14.	861 of 25-10-27	-do-	350	21-10-27	Enquires what action was taken about the training of teachers in the organisation and management of School Gardens. AES.
15.	865 of 25-10-27	Ernst Benery, Esq., Erfurt		3-10-27	Reminds and enquires whether there is any chance of getting the old dues from Mr. D'Souza. Accts.
16.	992 of 9-11- 27	Messrs. C.R. Contractor & Co., Bombay.		5-11-27	Forwards four annas worth of stamps for sending pamphlets on Maritius Hemp, etc. AS 1246 K/24-12-27.
17.	994 of 10-11- 27	Director of Agriculture, Bangalore.	D.2205	7-11-27	Forwards file of papers re. cultivation of Edible fruits for further action. Agrl. Asstt.
18.	1002 of 11-11-27	Director of Public Instruction in Mysore, Bangalore.	4144	10-11-27	Requests to draw up a syllabus for a two year course in Horticulture to be included in the revised -- S.S.L.C scheme. AES.

No.	Date of receipt of letter.	From whom.	Number of letter.	Date of letter.	Abstract of subject.	With whom pending.
19.	1008 of 11-11-27	Mr. S. B. Narayana Moorthy, Museum.		10-11-27	Requests that his leave case may be reconsidered to enable him to draw his full pay.	Acctt.
20.	1010 of 11-11-27	Deputy Commissioner, Bangalore District.	3-248-26	8-11-27	Request information on the lands acquired belonging to Mr. Attacall Sha Darg, B'lore.	Bgk.
21.	1017 of 12-11-27	Comptroller to Government of Mysore, Bangalore	T.A.D.B. 551	10-11-27	Informs the Farm bills will have to be returned unaudited for want of funds under contingencies.	Acctt.
22.	1036-40 of 15-11-27	Secretary, Insurance Committee, Bangalore.		14-11-27	Re. Premiums of the Insurance of of Mr. S. Rao, G.A., H.F.M and Artist.	Acctt.
23.	1109 of 25-11-27	Curator, Mysore.	272	24-11-27	Forwards Daria Dowlat Bagh Overseer's application praying for a change.	Mgr.
24.	1112 of 25-11-27	Secretary, Stores Purchase Committee, Bangalore.	S.P.C. 5316-40	23-11-27	Requests to forward the statment and indent for the articles required before 28-11-27.	Shqacctt

PENDING LIST TILL 15th DECEMBER 1927.

25.	1153 of 1-12-27	Shanthappa, Esq., Bangalore		30-11-27	Requests for two tennis Courts in Cubbon Park.	C.P.C.
26.	1154 of 2-12-27	Superintendent, Industrial Workshop, Bangalore		21-11-27	Bill for Rs.10/- for two M. Steel Ledgers prepared for payment.	G.A.
27.	1202 of 6-12-27	Director of Agriculture.				

			Bangalore		28-11- 27	Forwards letter of the Superintendent of Sericulture re. development of Mulbery Fruit cultivation for need-ful action.
28.	1203 of	6- 12- 27	-do-	D.2. Dis. 567	29-11- 27	Forwards papers of Cinchone Ledgerania, for purchasing seeds etc.,
29.	1223 of	6-12-27	Secretary, Insurance Committee, Bangalore	11488	5-12- 27	Requests to recover from Mr. Thomas Rs.0-0-6 being the penal interest on the late payment of the premium.
30.	1225 of	-do-	Chief Electrical Engineer, Bangalore	27666	6-12- 27	Forwards invoice and bill for Electric bulbs supplied for payment.
31.	1226 of	7-12-27	Superintendent, Bangalore Power & Lighting, B'lore.	34/24	1-12- 27	Bill for Rs.83-8-0 for power supplied to Lal-Bagh Pump during November '27 for adjustment.
32.	1231 of	8-12-27	Messrs. White And Killer Co., Culcutta.	12.R.	5-12- 27	Forwards bill for Rs.12/- for early payment.
33.	1237 of	9-12-27	Curator, Parks and Gardens, Mysore,	315	8-12- 27	Forwards Budget proposals for 1928-29.
34.	1248 of	-do-	Rangaswamy Moodaliar, Esq., Mysore		8-12- 27	Requests for early payment of his bill for Rs.316-11-0 for painting the railings in Curzon Park, Mysore.
35.	1242 of	-do-	Deputy Commissioner, Hassan,	82	7-12-27	Request to let him know the date he is going there for giving technical opinion in selecting suitable areas for Fruit cultivation
36.	1249 of	9-12-27	Comptroller to Government, Bangalore.	124	8-12- 27	Requests to furnish information re. lease of the vegetable plots in Daria Dowlat Bagh, Seringapatam.

P.T.O

No.	Date of receipt of letter.	From whom.	Number of letter.	Date of letter.	Abstract of subject.	With whom pending.
37.	1252 of 9-12- 27	Comptroller to Government, Bangalore.	90	7- 12- 27	Requests to short draw the sum of Rs.1-14-0 from the Lake View Garden Pay Bill.	Acctt.
38.	1253 of -do-	-do-	89 T.A.D(B)	-do-	Objection Memo to send the certificate of the Daria Dowlat Bagh Overseer.	
39.	1257 of 12-12-27	Superintendent, Water Works Bangalore	6.8 M.	--	Bill for Rs.20-12-0 for Water supplied to Ballabrooie gardens for acceptance.	
40.	1259 of -do-	Secretary, Board of Agricul- ture, Bangalore	660-72	9- 12- 27	Requests to send the manscript copy of the bulletine in kannada early.	Subd.
41.	1263 of -do-	Director of Industries and commerce, Bangalore.	D.2 1815-27	8- 12- 27	Forwards Mr. Narayana Iyer's loan application for Fruit cultivation for his opinion.	
42.	1270 of -do-	Messrs. Tharaforevala & Sons, Bombay.		1- 12- 27	Bill for Rs.2-4-0 for a copy of the Investigatiors on potato cultivation in Western India.	Acctt.
43.	1278 of 14-12-27	Comptroller to Government, Bangalore.	N.T.5015	13- 12- 27	Teturns the June 27 T.A. Bill as there is no provision.	Acctt.
44.	1289 of 15-12-27	Director of Agriculture, Bangalore	C. 1068	10- 12- 27	Forwards a bill for Rs.125-2-0 for 3 dozen Calico bound card boards supplied for arranging payment.	Regr & Subd.
45.	1291 of -do-	-do-	D.2.Dis642	12- 12- 27	Forwards a copy of letter received from Mr. Ashwartha Narayana Rao, re. requesting ~~to arrange for extra tin films~~	

						his Plantain crops, for needful action in the matter.
46.	1306 of	-do-	Secretary to Government, Development Departments, Bangalore.	D.6317	15-12- 27	Remind their letter regarding selection of lands for Thigalars.
47.	1307 of	-do-	-do-	6282	15-12- 27	Requests to return the papers of Papine cultivation with his remarks early which were sent by the Director of Agriculture.

28.12.27

Appendix C.

CLASSIFICATION FOR THE BALANCE OF R$.153-15-7 ON HAND ON ON 31st DECEMBER 1927.

-:0:-

1. By deposits (as per list) ..	R$.268	9	0	To advance (as per list) ..	R$.374 10 10
2. By undisbursed pay ..	3	10	0	To payment on bills ..	173 13 4
3. By Travelling Allowance.	2	13	0	To Advance as Sub-Imprests:-	
4. By Balance of D.C.Bill .	80	7	9	Salesman	50 0 0
				Spraying Inspector ..	20 0 0
5. By Imprest ..	450	0	0	Farm Manager	20 0 0
				Asst. Ec. Botanist ..	10 0 0
6. By Scholarship ..	72	0	0	Nandi	75 0 0
	R$.877	7	9		723 8 2
			= 877	7	9
Expenditure			R$.723	8	2
BALANCE ON HAND			R$.153-	15-	7

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ADVANCES.

4-6-27	To Poon Thimma towards T.A. Advance	Rs.	10	0 0
6-6-27	To Survey map of India		5	0 0
8-6-27	To Poon Ahamed towards T.A.		5	0 0
30-6-27	To Mr. Gajapathy Naidu		26	0 0
28-6-27	To the Salesman for sending plants to Mys.		58	8 0
2-7-27	To Guide Map of Bangaloro ..		5	12 0
28-7-27	To Poon Ahamed towards T.A.		8	0 0
30-7-27	To Lal-Bagh T.Coolies for wk.ending 21-7-27. ..		32	0 0
2-8-27	To Poon Thimma towards T.A.		7	6 0
4-8-27	To the Curator, Mysore Exn		50	3 0
4-8-27	To Murugesam Mudaliar towards T.A.		4	1 10
~~6-8-27~~	~~To Murugesam for sending plants~~		~~5~~	~~0 0~~
6-8-27	To Murugesam Mudaliar for sending plants		5	0 0
do	To Poon Thimma towards T.A.		5	0 0
17-8-27	To Poon Ahamed towards T.A.		5	0 0
30-9-27	To Mr. Chempothappa		40	0 0
21-9-27	To Statue Coolies at G.Park		60	12 0
8-10-27	To Poon Dasthagiri towards T.A.		4	0 0
10-10-27	To Poon Ahamed towards T.A.		5	0 0
15-10-27	do do		4	0 0
20-10-27	To Mr. Gajapathy Naidu ..		10	0 0
5-5-27	To Poon Ahamed towards T.A. Balance		6	10 0
4-11-27	To Mr. Gajapathy Naidu		10	0 0
7-11-27	To Poon Thimma towards T.A.		6	0 0
8-11-27	To Poon Ahamed towards T.A.		1	12 0
9-12-27	do do ..		7	0 0
19-1 -27	To Murugesam towards Exhibition expenses		12	0 0
19-12-27	To Mr. Y.S. Chempothappa do		10	0 0
10-12-27	To Poon Ahamed towards T.A. ..		2	0 0
	Total	Rs.	374	10 10

STATEMENT OF DEPOSITS.

Month and date.	Particulars.	Rs.	as.	p.
May 1927.	By Mr. Muthuswamy, (European Restaurant)	50-	0	0
July 1927	" " Chennarayappa, (Contractor)	100	0	0
Augst 1927	" " Menkanna (Indian Restaurant)	50	0	0
September 1927.	" The Executive Engineer,	3	9	0
4th November '27.	" Mr. Narayanaswamy Moodaliar'	10-	0	0
12th November '27	" Mr. Munivenkatappa	5	0	0
12th November '27	" Messrs. Muniswamappa & Byrappa, Gravel and Manure, Contractor, Lal-Bagh	50	0	0
	TOTAL .. Rs.	268	9	0

Cash Book of

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Month & Date.	Particulars	Imprest.		Deposits	Salaries	Salaries
		Contingent Bills.	Advances			

Abbt

Botanic Gardens, Lal Bagh, Bangalore, for the month of

Particulars	Imprest. Contingent Bills	Imprest. Acts.	Deposits	Salaries Establishments	Salaries Rewards.	Travelling Allowance	Miscellaneous	Total:

Government E

	Miscella-neous.	Totals.	Monk & Datis	

Appendix C

Sl. no.	Name of the Article.	Old Stock as taken charge during 1926.	New purchases during 1926-27.	Total ~~Existing~~ Stock.	unserviceable.	Stock on Hand	~~Amount~~ Rs.	as.	p.
1.	Pick-axes	16	"	16	"	16	40	"	"
2.	Flat mamtis	17	"	17	"	17	34	"	"
3.	Hand forks	6	6+24	36	"	36	45	"	"
4.	Trowels (Hand)	4	2	6	2	4	6	"	"
5.	Garden forks	18	24	42	16	26	143	"	"
6.	Spades	25	1	26	3	23	35	8	"
7.	Rakes	12	12	24	2	22	33	"	"
8.	Shovels	11	6	17	"	17	17	"	"
9.	Assam forks	11	"	11	1	10	20	"	"
10.	Sheep Shears	2	"	2	"	2	5	"	"
11.	Secateurs	5	13	18	2	16	96	"	"
12.	Garden Syringes	3	1	4	"	4	40	"	"
13.	Large Guddalis	10	12	22	"	22	~~27~~	~~8~~	"
14.	Swan necked mamtis	8+2	"	8+2	"	8+2	10	"	"
15.	Garden Shears	3	2	5	3	2	13	"	"
16.	Hand Saws	3	2	5	2	3	12	"	"
17.	Hand Guddalis	12+1	12	25	8	17	19	2	"
18.	Felling axes	1	3	4	1	3	3	12	"

19.	Choppers -	1	2	3	"	3.	2	4	"
20.	Sledge Hammer -	1	"	1	"	1.	1	8	"
21.	Chain Saw.	1.	"	1	"	1.	5.	8	"
22.	Sickles. -	5.	"	5.	"	5.	5.	"	"
23.	Tree pruner.	1	"	1	"	1	6✓	8	"
24	Looping Shears -	1	"	1	"	1.	5.	"	"
25.	I. G. I. Axes.	9	58+60.	127.	8.	119.	238	"	"
26.	G.I. water Cans -	12	38.	50.	16.	44.	66.	"	"
27.	Folding pruning knives	"	6.	6.	"	6.	24	"	"
28.	~~Shovels~~ Fig & lotts Sch.	1	1+1	2	"	2.	20	"	"
29.	Budding knives -	"	1	1	"	1	9	8	"
30.	Trolley -	1	1	2	1	1.	150	"	"
31.	Tree pruners.	"	3	3	"	3	56	"	"
32.	Teakwood Tubs.	"	9	9	"	9.	54	"	"
33.	Lawn Mowers -	"	2	2	"	2.	131	14	6
							~~1273~~	~~0~~	~~6~~
						Rs -	1275	"	6

Appendix B.

Statement of out Standings upto the end of November 1927

No.	Address	L. F.	Date for which due	amount Rs	A	P.	Reminders	Receipt	Remarks
1	Mrs. Bell, Race Course Rd. Bangalore	57	17.8.27	4	-	-	3		
2	Mrs. Ida Thompson, Richards Town, "	58	17.9.26	1	-	-	12		
3	M. N. Balaraj Urs, B. A. Champion Reefs	62	18.2.27	-	4	-	8		
4	The President, Town Council, Hassan	63	3.8.27	-	4	-	3		
5	B. V. Ramiengar Esq. Conservator of Forests, B'lore	64	1.10.26	4	-	-	13		
6	G. D. Satyanadham Esq. Masulipatam	65	19.10.27	7	3	-	1		
7	The Librarian, M. C. Erode	74	3.11.26	8	6	-	12		
8	Theodore Oswald Weigel Esq. Leipzig	77	24.11.26	28	5	-	12		
9	A. Abdul Shukoor Bros., B'lore	77	26.11.26	2	4	0	12		
10	Supt. Govt. House Madras	78	27.11.26	-	8	-	8		
11	A. B. Cariappa Esq. Subordinate Judge, Mercara	80	3.12.26	2	10	-	11		
12	Miss Z. Lazarus, Y. W. Institute, Fort, B'lore	83	25.8.27	6	-	0	3		
13	Mokhtesar, Palace Estates, Mysore	86	22.4.27	1	15	-	6		
14	V. Pantappa Esq. Hd. master, Cubbonpet	91	13.1.27	5	-	-	10		
15	P. Kothandarami Reddy Esq. Nayadupet	92	8.2.27	-	5	-			
16	Mrs. M. C. Alexandra, Kodaikanal,	99	25.2.27	-	3	-			
17	D. Murbie, Esq. Cunningham Rd., B'lore	104	7.4.27	4	4	-	7		
18	Mr. P. M. Basappa, Chamarajpet, "	106	20.4.27	-	8	-	6		
19	Messrs. Hobbie & Co., Calcutta	109	11.3.27	58	15	-	8		
20	C. K. Shet, Esq. Mangalore	110	2.5.27	2	3	0	6		

21	The Chief Officer, Town M.C. Shimoga	111	30.4.27	18	12	"	7		
22	Messrs H. D. Constantine & Sons, Colombo	113	25-5-27	3	7	"	6		
23	Mrs. Mills, Karamalai Estate, Valparai	116	25-5-27	"	4	"			
24	B. V. Ramaier Esq 11/11 S/o Sambasiva Iyer, Shankarapur	118	4-6-27	22	"	"	5		
25	The President, T.M.C. Davangere	122	16.10.27	9	13	"	1		
26	B. R. Garadachar Esq 11/11 Chitnagalur	126	17.6.27	1	9	"	5		
27	G. Ekambaram Chetty Esq 11/11 Chairman M.C. Cuddapah	120	7.7.27	9	10	"	4		
28	M. C. Subramanya raj urs, Esq 11/11 Huzur Kandanhyore	134	7.7.27	2	4	"	4		
29	The Registar, Nagpur University, Nagpur	135	7.7.27	1	3	"	4		
30	A. W. F. Mills, Esq 11/11 Valparai P.O.	138	12.7.27	"	4	"			
31	D. V. Khandavalkar Esq 11/11 pleader, Dharwar	138	14.7.27	"	5	"			
32	Dist. Edu. Supt. Hassan	141	30.11.27	20	4	"			
33	G. Mathai Esq 11/11 Director of Public Instruction Trichur	143	23.7.27	"	5	"			
34	Mrs. M. A. K. Fraser, Kotacamund, Nilgiris	143	23.7.27	1	11	"	4		
35	The Curator, Parks & Gardens, Mysore	145	29.7.27	143	3	"	4		
36	The Dharma darsi of the Temples, Grama, Hassan	161	13.8.27	13	14	"	3		
37	B. V. Mahamood, Esq 11/11 Shimoga	162	18.8.27	37	10	"	3		
38	Pandit Motilal Nehru, Esq 11/11 Allahabad	168	18.8.27	"	5	"			
39	Hon. Secretary, Dorgaum Hall, Dorgaum, K.G.F.	169	6.9.27	0	27	"	2		
40	B. L. Munivenkatappa, Bhadravati	174	15.9.27	5	5	"	2		
41	V. K. Bhimasena Rao, Esq 11/11 Bellary	177	19.10.27	8	3	"	1		
42	Rama Rao, Esq 11/11 Civil Vety. Dept. Bangalore	178	22.9.27	9	"	"	2		
43	M. Abdul Hakk Esq 11/11 Bar-at-Law. Madura	180	16.10.27	-	9	"	1		
	G.O.		Total Rs.		455	1			

Continued (25)

No.	address	L.F.	Date for which due	Amount			Reminders	Receipt	Remarks
			B.F.	458	1	0			
44	M. A. Elgia day Esq^r^ Poona	180	16.10.27	50	3	r	1		
45	Asst. Director of Agrl. Shimoga	184	30.9.27	2	12	r	2		
46	Mahabalajois Esq^r^ Shimoga	185	15.10.27	r	3	r	1		
47	Supervisor, Public Works, Guntur Municipality, Guntur	187	22.10.27	4	11	r	1		
48	Mrs. Bowen Powell, Forest Hill, Nilgiris	187	24.11.27	8	2	r	1		
49	T. V. Ekwaran Esq^r^ Bangalore	188	14.11.27	3	r	r	1		
50	St. John Hunt, Esq^r^ Bank of India, London	186	19.9.27	56	4	r	2		
51	Amildar Seringapatam	190	31.10.27	38	9	r	1		
52	A. Venkatarayalah Esq^r^ Mylapore	193	14.11.27	2	3	r	1		
53	Capt. P. P. & G. Michelmore I.M.S. Cannanore	196	15.11.27	r	4	r	1		
54	K. T. Seshaiya Esq^r^ Bangalore	197	18.11.27	9	14	r	1		S^p^
55	Major M. D. Thompson, Hd. Quarters, B'lore	198	18.11.27	9	13	r	1		
56	Lady Isabel Gallowe, Bolaram, (Bn)	198	19.11.27	4	1	r	1		
57	President, M. C. Shimoga	200	25.11.27	24	3	r	✓ 1	287 of 30.12.27	
58	Mrs. A. M. Anwatha Rao, School master, Parasuram	pura 200	29.11.27	1	7	r			
59	E. W. Fitchley Esq^r^ Coonoor	95	6.1.27	r	4	r			
60	Mrs. Tonie, Govt. House Rd., Mysore	111	29.6.27	r	13	r			
61	N. Moonisamy & Sons, Kal-Bagh Rd., B'lore	131	28.2.24	30	4	r			

	Supt. Bangalore Press, Bangalore.	134	12.6.24	2	4	0	
63	Sam J. Wilson, Esq. Santaveri P.O.	140	4.6.25	9	12	0	
64	Mrs. S. Kampanna, Siddapur, Blore	142	28.10.26	28	4	0	
65	Supt. State Gardens, Bikaner	156	20.8.24	2	9	0	
66	Secretary Faculty of Arts, Blore.	159	29.8.24	4	9	0	
67	Martino, Lavender Hotel, Blore	167	24.9.24	16	0	0	
68	Neil Reginald W. Jalagaon	169	~~1-0~~ ~~26~~ 25/9/24	2	10	0	
69	Mrs. Singaram, Yercaud,	173	4.11.24	2	6	0	
70	L. K. Naidu Esq. Yalahanka	173	17.10.24	2	0	0	
71	Supt. Govt. Gardens, Lal-Bagh Blore	174	31-3-26	16	5	0	
72	Hasting Palmer Esq. Nainital,	183	8.11.24	40	0	0	
73	G.P. Satyanadan, Esq. Esq. Masulipatam	183	14.11.24	0	4	0	
74	M.A.K. Fraser Esq. Pykhara	185	20.11.24	0	9	0	
75	Col. W.B. Buckwell O.B.E. Chekalli P.O	189	29.11.24	0	4	0	
76	S. Srikanteswara Iyer Esq. Blore	191	11.4-25	11	10	0	
77	E.H. Young Esq. Belegodu, Hassan,	200	2.2.25	4	12	0	
78	M. Raj & Tadchinganmal, F.L.S. Coimbatore	201	23.10.25	1	4	0	
79	Father Elvino Fde Noronha Nova Goa	203	6.1.25	0	4	0	
80	Major D.M. Murray Dyson, Blore	209	20.8.25	13	10	0	
81	P. Appa Rao, Esq. M.C. Tirupati	214	2.2.25	4	3	0	
			Total Rs	561	11	0	

S. O.

Continued (4)

No.	Address	L.F.	Date for which due	amount			Reminders	Receipt	Remarks
			B.F. Rs	1053	10	2			
126.	Dr. C. R. Krishnaswami, Vepery, Madras	356	3.8.26	=	5	=			
	Daroga Nandi Hill, Nandi	357	4.8.26	8	=	=			
	B. N. Ayyappa, Esq. Closeburn Estate, Mercara	360	14.8.26	2	13	=			
	T. B. Krishnaraiah Esq. Land Holder, Sakrepatna	366	9.11.26	=	6	=			
	Hd. Master, Bedareddehalli P. School, Challakere	367	12.11.26	=	6	=			
	Hd. Master, Bukkambudi P. School, do	367	12.11.26	=	6	=			
	~~Hd. Masters~~, Hd. Master Honnur P. School do	368	12.11.26	=	6	=			
			Grand Total Rs.	1066	6	2			
							15/1		

60

g.g. 66-27-3.

D. 6777- 88:1

Proceedings of the Govt. of H.H.
the Maharaja of Mysore.

Read -

Note dated 6th Febry. 1928 from the Inspector of Office Systems on the examination of the registers, records and the accounts of the Office of the Supdt. Govt. Gardens.

pp. 2-7 of the note.

Unofficial Note No.2491 dated 15th May 1930 from the Director of Horticultur submitting his remarks on the several points referred to in the note read above.

pp. 8-9 of the note.

Further remarks of the Inspector of Office Systems on the replies of the Director of Horticulture.

Notes of inspections of the Office of the Director of Horticulture by the Director on 10th April 1930 and 16th Jany. 1928.

Linked files.
g.g. 90-27-1
g.g. 63-29-1.

Order No.D. 4914-16
Dated, 5th Septr. 1930.

The I.O.S. brought to the notice of Govt. that the state of affairs in the Gardens Dept. was very unsatisfactory and that several irregularities had been committed in the matter of the handling of cash and stores, and in the system of work followed. His detailed report was forwarded for remarks to the Director of Horticulture who has just furnished the same after a delay of over two years which is unsatisfactory.

On a careful perusal of the audit report and the remarks of the Director of Horticulture thereon, Govt. are constrained to observe that the management of this ~~important~~ Department has so far been conducted on very unbusiness-like ~~basis~~ lines and that ~~the~~ several of the irregularities brought to notice are the result of lack of proper supervision by the higher officers over their subordinates. The Director, states that the irregularities pointed out have been since rectified as far as the limited staff permitted and that owing to the inadequacy of the staff the work of the Dept. cannot be managed in a systematic manner. Govt. regret they are unable to accept this explanation. They are, therefore, pleased to direct that immediate action be taken to rectify the defects which have not yet been attended to, and that particular attention be paid to the following points: -

(i) System of work -

A current register should be opened in respect of correspondence with Govt. in order to keep watch over the prompt disposal of important papers relating to matters referred to or by Government.

Quarterly business statistics in the form suggested by the I.O.S. should be prepared as it is necessary to take stock of the papers received in the office at least once a

quarter. If the monthly arrear lists are regularly prepared, there ought to be no difficulty in preparing the quarterly statements of business statistics.

The sorting and weeding out of old records should be taken up very early.

(ii) Cash and accounts -

In order to minimise the handling of cash in the office, the public should, as far as possible, be advised to remit their dues to the treasury & produce chalans in token of payment.

(iii) Sale Room

Credit sales to private persons should as a rule, be discontinued.

A ledger in the marginally noted form@ should be maintained to watch the progress of sales and the collection of arrears.

@
Col.
1. Name of the party.
2. No. of invoice.
3. Arrears.
4. Sales Cash/Credit.
5. Collections.
6 B a l a n c e.

(iv) Australian Fruit Plants.

A consolidated ledger in the form suggested by the I.O.S. should be maintained instead of the form in which it is at present kept.

As regards the suggestion of the I.O.S that the accounts of the DEPT. may be subjected to periodical audit by the Comptroller's Local Audit Staff, Govt. have already passed orders in the matter in their order No.F.4671-2/G.F. dated 20th/21st December 1928.

Govt. trust that the above instructions will be strictly carried out and that there will be no room in future for irregularities. They wish particularly to impress upon the superior officers of the Department the importance of ~~exercis-~~

exercising the utmost vigilance over the work of their subordinates by frequent inspections and a systematic method of recording the points noticed at their inspections and the instructions issued by them. Any dereliction of duty in future will be suitably noticed.

Genl. Secy. to Govt.,

Ce 30/9

To

The Director of Horticulture.
The Comptroller to Govt.,
The Inspector of Office Systems.

KB. 28.9.30

ACH. 27/9.